

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 530 Section 530.220 Property Tax Grant Determinations</b>
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**TITLE 86: REVENUE**

**PART 530**

**SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF AND  
PHARMACEUTICAL ASSISTANCE ACT**

**Section 530.220 Property Tax Grant Determinations**

- a) *For the 1998 and 1999 claim years, except as otherwise provided in subsections (c) through (e), the maximum amount of a property tax grant as determined by the Department is limited to the least of the following amounts:*
  - 1) *the amount by which property taxes accrued upon a beneficiary's residence for a claim year exceeds 3.5% of his or her household income for that year; or*
  - 2) *the amount by which rent constituting property taxes accrued upon a beneficiary's residence for a claim year exceeds 3.5% of his or her household income for that year; or*
  - 3) *an amount equal to \$700 less 4.5% of a beneficiary's household income for a claim year for those with a household income of \$14,000 or less and \$70 for those with a household income of more than \$14,000 but less than \$16,000.*
- b) *For the 2000 and later claim years, except as otherwise provided in subsections (c) through (e), the maximum amount of a property tax grant as determined by the Department is limited to the least of the following amounts:*
  - 1) *the amount by which property taxes accrued upon a beneficiary's residence for a claim year exceeds 3.5% of his or her household income for that year; or*
  - 2) *the amount by which rent constituting property taxes accrued upon a beneficiary's residence for a claim year exceeds 3.5% of his or her household income for that year; or*
  - 3) *an amount equal to \$700 less 4.5% of a beneficiary's household income for a claim year for those with a household income of \$14,000 or less and \$70 for those with a household income of more than \$14,000 but less than the maximum household income eligibility qualifications set forth in Section 530.210(b)(5). [320 ILCS 25/4(b)]*
- c) *If a beneficiary became 65 years old during the calendar year in which a claim is filed, the maximum amount of a property tax grant is equal to 1/12 of the amount provided in subsection (a) or (b) of this Section that otherwise would have been determined by the*

*Department, multiplied by the number of months in that year (including the month of birth) in which he or she was 65. [320 ILCS 25/4(a)]*

- d) *If a beneficiary's household income in one or more months during a claim year includes cash assistance (excluding funds received from the federal Supplemental Security Income (SSI) program) in excess of \$55 per month from the Department of Public Aid or the Department of Human Services which was determined on a measure of need including an allowance for actual rent or property taxes paid, the maximum amount of a property tax grant is equal to the product of the amount provided in subsection (a) or (b) of this Section that otherwise would have been determined by the Department, multiplied by the ratio of the number of months in that year in which his or her household income did not include such assistance to the number 12. [320 ILCS 25/4(c)]*
- e) In determining the maximum amount of a property tax grant under subsections (a) through (d) of this Section, the amount used by the Department in its computations for property tax accrued and rent constituting property taxes accrued is prorated or recalculated in the following instances:
  - 1) *if title to a residence during a claim year is held jointly by a beneficiary with a person who is not a member of his or her household, the amount of property taxes accrued is prorated to be the same percentage as the percentage of ownership held by the beneficiary in the residence in that year [320 ILCS 25/4(d)]; or*
  - 2) *if a beneficiary occupied more than one residence during a claim year, the amount of property taxes accrued on each residence is prorated by 1/12 for each month each residence is owned and occupied in that year, but a beneficiary may not claim more than one residence in any single month (see 320 ILCS 25/4(e)); or*
  - 3) *if a beneficiary occupied a unit in a multifamily, multidwelling, or multipurpose building as his or her residence during a claim year, the amount of property taxes accrued is prorated to be the same percentage as the percentage representing his or her unit's value compared to the total building value in that year (see 320 ILCS 25/3.09); or*
  - 4) *if a beneficiary occupied a unit in a multifamily, multidwelling, or multipurpose building that is owned and operated as a cooperative as his or her residence during a claim year, the amount of property taxes accrued is prorated to be the value of the interest held by the owner of record of the legal or equitable interest that confers an occupancy right other than a leasehold in the cooperative in that year (see 320 ILCS 25/3.09); or*
  - 5) *if a beneficiary rented and occupied more than one residence during a claim year, the amount of rent constituting property taxes accrued on each residence is prorated at 25% of the gross rent of each residence for each month that residence is actually occupied, but a beneficiary may not claim more than one residence in any single month (see 320 ILCS 25/3.11 and 4(e)); or*

- 6) *if gross rent exceeds the fair rental value for the right to occupy a residence during a claim year, the amount of rent constituting property taxes accrued will be recalculated by the Department [320 ILCS 25/6(b)].*
- f) *The Department will pay a claimant one dollar if the amount of a property tax grant is determined to be less than one dollar. [320 ILCS 25/7(b)]*
- g) The Department will disburse payment of a property tax grant in the name of the claimant. However, if the claimant is no longer living at the time of disbursement, the Department will disburse payment of a property tax grant in the name of any surviving spouse who lived with the claimant at the time the claim was filed. If there is no qualified surviving spouse at the time of disbursement, the Department will disburse payment of a property tax grant in equal parts to any surviving dependent minor children under age 18 who lived with the claimant at the time the claim was filed. If there are no qualified survivors of the claimant living at the time of disbursement, the claim for a property tax grant escheats to the State of Illinois (see 320 ILCS 25/5(b).)
- h) The Department may authorize the reissuance of a warrant for the payment of a property tax grant that was cancelled for redeposit if the claimant or his or her qualified survivors make a request within three years following the claim year in question.

(Source: Added at 26 Ill. Reg. 8437, effective May 24, 2002)